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ABSTRACT

One of a three-volume series concerning the development and testing of a model for determining the costs of vocational education programs and courses, this user's manual presents an overall conceptualization of the model and briefly describes each dimension. The data elements, organized into data collection instruments and recommended procedures, are described for both the basic programs and for vocational areas and courses. Detailed instructions for completing each instrument are given. Since the field tests highlighted the need to separately classify the agency-level data of secondary school districts and postsecondary institutions, two forms for basic program costs and indirect costs attribution are included, one for secondary school districts and one for postsecondary institutions. (It was concluded, however, that the various vocational-technical data instruments served both types of institutions adequately.) The appendixes contain sample data classifications for use with year-end fiscal reports of secondary school districts and postsecondary institutions. Also, the sources of definitions used for student and fiscal data elements, organizational units, and program areas are given and selected definitions are provided. (VB)

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A MODEL FOR DETERMINING THE COSTS OF VOCATIONAL EDUCATION PROGRAMS AND COURSES

USER'S MANUAL

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U.S.O.E. Contract #300760410

OE 015 834

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PREFACE

This User's Manual was developed under the auspices of the Bureau of Occupational and Adult Education (U.S.O.E. Contract #300760410). A number of preliminary drafts of data instruments were revised and field-tested in a number of school districts and postsecondary institutions. The range of student accounting and expenditure accounting practices was considered during the development of these procedures.

The User's Manual is designed such that electronic data processing is not required to yield the desired results of occupational program area costs and their relationships to the "basic" program and course-level costs. However, a prototype electronic data processing coding structure has been defined for state/local adaptations since it is recognized that many states have already established computer-based systems of vocational student accounting for secondary school districts. Also, our research discovered that several postsecondary institutions have sophisticated student and cost accounting systems but have not directed their adaptation toward added-cost analyses. The procedures suggested in this document may contribute to both types of educational agencies irrespective of their state-of-art in developing management analysis techniques.

A large number of individuals contributed to this effort. Although their contributions are formally recognized in the Final Report of the project activities, we think it is important to acknowledge that the successful field-testing of this added-cost model was largely due to persons knowledgeable about the vocational programs and the business affairs of school districts and postsecondary institutions.

James Hale

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A MODEL FOR DETERMINING THE ADDED COSTS OF VOCATIONAL-TECHNICAL EDUCATION

INTRODUCTION

This User's Manuel is designated to assist management personnel in secondary school districts and postsecondary institutions in their cost analyses of vocational programs and courses. The manual is organized such that an overall conceptualization of the model is presented and each dimension is briefly described. The data elements are organized into data collection instruments and recommended procedures and data elements are described for both the "basic" programs and for vocational program areas and courses. One product of the cost analysis activity is the determination of vocational program area costs in relationship to the "basic" program costs. Another product is individual occupational course costs.

The Appendices contain sample data classifications for use with year-end fiscal reports of secondary school districts and postsecondary institutions. Also, the sources of definitions used for student and fiscal data elements, organizational units, and program areas are given and selected definitions are provided.

Our field-tests highlighted the need to classify separately the agency-level data of secondary school districts and postsecondary institutions. Therefore, we have included two B-1 forms, one for secondary school districts and one for postsecondary institutions. The various vocational-technical

data instruments should serve both types of institutions adequately for these purposes. However, local adaptation is encouraged to extend their usefulness in the pursuit of program management excellence.

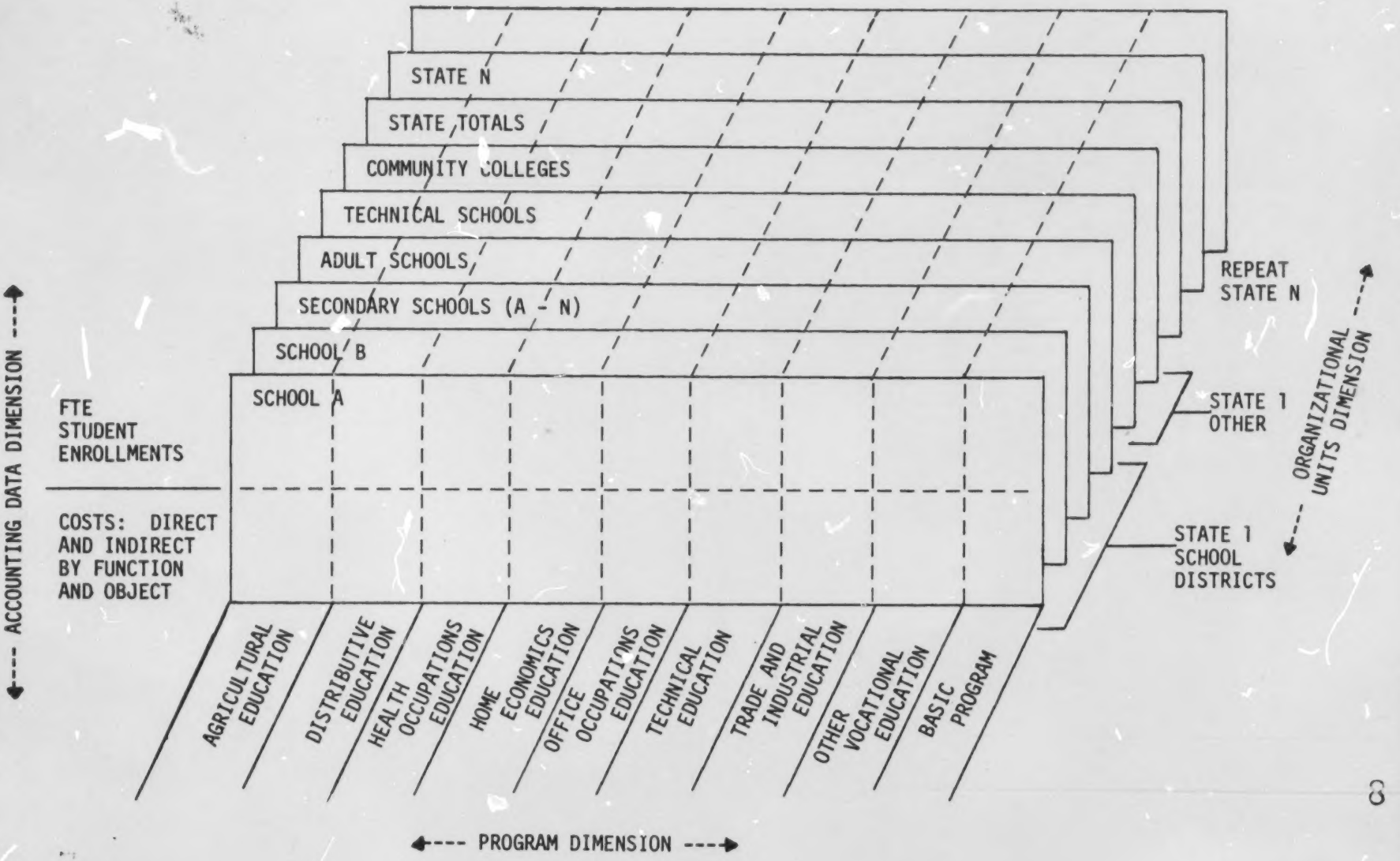
Conceptualization of the Added-Cost Model

Figure 1 represents a crosswalk of the model design. Each dimension of the model will be addressed in turn, Organizational Units, Instructional Programs, and Accounting Data Elements.

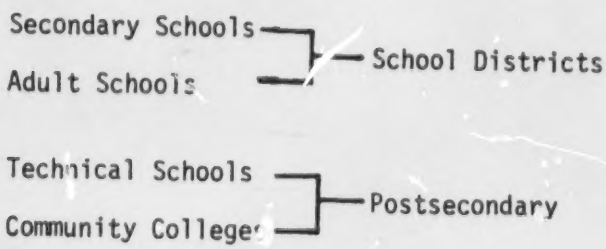
The Organizational Units dimension of the model identifies each operating unit that invests resources in support of vocational education programs. The purpose of this dimension of the model is to establish responsibility/cost centers; locations at which program activities occur and therefore resources are demanded. The responsibility center (classroom, school, management office, etc.) may or may not be a cost-center, a term associated with the accounting structure of the organization. The national trend is to aggregate expenditures at school or department locations and at various service locations (business manager's office, transportation manager's office, etc.).

For modeling purposes one would seem to gain little by aggregating course costs by both middle/junior high schools and high schools for two reasons. Firstly, middle/junior high school vocational program offerings are few and/or non-existent. Secondly, many school districts operate secondary schools encompassing grades 7-12. One should, however, include the costs of any vocational course operating at middle/junior high schools but simply designate them as secondary schools. Likewise, there is little gain in an added-cost model for a particular program to dimension central

ADDED COST OF VOCATIONAL EDUCATION MODEL CROSSWALK



services (management, transportation, etc.) and therefore those costs should be attributed to program areas. It is important, however, to distinguish between the secondary vocational programs and the adult vocational programs for analysis of added costs. The organizational units for purposes of added-cost modeling therefore, become secondary schools and adult schools at the district level. At the postsecondary level, the organizational units used for cost aggregation are technical schools and community colleges. Hierarchically, the organizational unit relationships are:



Course cost data or program area cost data, as the units of analyses, will be available by each of the four basic organizational units as well as by summaries of school districts and postsecondary institutions.

Definitions of the organizational units used in the model are as follows:

Secondary School - a school comprising any span of grades beginning with the next grade following an elementary or middle/junior high school and ending with or below grade 12.

Adult School - a school for adults and youths who are pursuing skills or knowledge at times or places or schedules other than the regular secondary and postsecondary programs.

Technical School - a postsecondary school specializing in occupational programs for adults and out-of-school youth and/or shared programs for youth enrolled in secondary schools.

Community Colleges - an institution of higher education which usually offers the first 2 years of college instruction and occupational programs but less than a bachelor's degree.

School District - a local educational agency that provides instructional programs for youth primarily and for adults. For purposes of cost aggregation, an intermediate educational agency which provides vocational programs may be classified as a school district.

Postsecondary - institutions offering educational programs beyond secondary school.

The program dimension of the model consists of those course offerings in the various vocational education areas and the "basic" education program. The program areas are described in the appendices. Course definitions and coding structures are those recorded in U.S.O.E. Handbook VI. Due to the overlapping of course titles and codes, it is recommended that educational agencies extend the OE code structure beyond the suggested two-digit designators given in Handbook VI to accommodate local needs. That was the purpose in providing the extra digits in the structure design. Investigations have demonstrated clearly the need for those extensions if accurate course level costs are desirable from the model.

The accounting data dimension of the model consists of student enrollments and expenditures. Form V/T-1 is designated to capture student enrollments in vocational courses by student contact hours. However, since many states and postsecondary institutions have developed sophisticated systems of student accounting, the model is not dependent upon completion of V/T-1. Definitions of student accounting are given in the appendices along with definitions of the various cost elements of each data instrument.

The accounting data requisite to exercising the model represent enrollment and cost data related to programs (basic and vocational). Some data are generated at the course level while other data are captured at the agency level. In the latter case, those data are attributed to programs (program areas) on the basis of either students or teachers.

B-1 BASIC PROGRAM COSTS AND INDIRECT COSTS ATTRIBUTION

Introduction

Due to differences in functional categories of expenditure accounting between secondary and postsecondary educational agencies, the analyses of agency-level fiscal reports of the two types of agencies are illustrated separately. Although year-end reports of secondary school districts vary among states and year-end reports of postsecondary institutions vary among states, the within group variances are not as great as are the between group variances. The instructions for preparation of agency-level data apply to both types of agencies. However, specific (detailed) instructions are separated into directions for each type of agency by using the sample data classifications of each contained in the appendices.

Recommended Procedures

Step 1 - Determine the number of full-time-equivalent (FTE) students in all agency programs.

Step 2 - Determine total number of FTE teachers serving all agency programs.

Step 3 - Classify agency expenditures, less capital outlay, by attribution base (students or staff).

Step 4 - Determine "basic" program expenditures and vocational program expenditures.*

*Note: If vocational program expenditures are not available from agency-level reports, then they must be determined through use of V/T-1 thru V/T-4 before "basic" program expenditures may be determined. Alternatively, B-1 may be completed in conjunction with form V/T-5.

Instructions for Completing B-1

Two types of data are necessary to determine the comparative "basic" program costs and to attribute indirect costs to vocational education programs and courses--student enrollment data and expenditure data.

Student enrollments for the fiscal year must be secured. If the fiscal year report encompasses portions of summer terms at both the beginning and the ending of the reporting period, those enrollments must be adjusted to include only the portion of time enrolled for the fiscal period. The most desirable method of student accounting is the full-time-equivalent (FTE) since vocational program enrollment will be based upon that method (student contact hours ÷ 900). Alternatively, if the agency uses one or more enrollment surveys during the year, use the average of those counts or average-daily-membership (ADM) if that method is used. If average-daily-attendance (ADA) is the standard method of student accounting, convert it to ADM or FTE. Finally, if credit hour counts form the only basis for student accounting, as is the case for some postsecondary institutions, then determine full-time-equivalent students by dividing total credit hours by thirty (total credit hours ÷ 30) for the academic year and then add the credit hours for the appropriate portions of the summer term(s) divided by nine (9). However, care must be taken to include noncredit enrollments on an equivalent basis. For example, if a noncredit 6 weeks course of instructions is offered, then those enrollments should be converted to full-time-equivalent enrollments irrespective of the method of student accounting used or level of agency instructional programs. The general rule is:

> If the agency costs are reflected in the year-end financial report, then claim the full-time-equivalent students served; or if there is an inter-agency sharing of costs, then claim the student counts in the same proportions as the costs are shared.

B-1

BASIC PROGRAM COSTS AND INDIRECT COSTS ATTRIBUTION

SECONDARY SCHOOL AGENCY

BASIC PROGRAM

1. Total Agency FTE Enrollment _____
2. Less: V/T FTE Enrollment (Σ item #5, V/T-2) _____
3. Basic Program FTE Enrollment (item #1 minus item #2) _____
4. Total FTE Teachers _____
5. Less: V/T FTE Teachers (Σ item #4, V/T-2) _____
6. Basic Program FTE Teachers _____

ACCOUNT 1000 INSTRUCTION

7. Total _____
8. Less V/T (Σ item #15, V/T-5) _____
9. Total Basic (item #7 minus item #8) _____

10. Basic Program Cost/Student (item #9 ÷ item #3) _____
11. Indirect Student Base (item #32) _____
12. Indirect Teacher Base $\left(\frac{\text{item \#33 x item \#6}}{\text{item \#3}}\right)$ _____
13. Total Basic Cost/Student (Σ items #10, #11, and #12) _____

	ACCOUNT*	PURPOSE (less C/O)	COST ATTRIBUTION BASE: STUDENT	COST ATTRIBUTION BASE: TEACHER
14.	2100	Student Support Services	$_____	$
15.	2200	Instructional Support Services	_____	
16.	2300	General Administration		_____
17.	2400	School Administration		_____
18.	2550	Transportation _____		
19.	Less:	Direct V/T Trans. _____	_____	
20.	2560	Food Services	_____	
21.	All Other	2500		_____
22.	2600	Central Services		_____
23.	2700	Other Regular		_____
24.	3000	Community Services _____		
25.	4000	Nonprogrammed Charges _____		
26.	5000	Debt Services _____		
		TOTALS	30. $_____	31. $_____

32. Attribution Per Student (item #30 ÷ item #1) $_____
33. Attribution Per Teacher (item #31 ÷ item #4) $_____

*See classification example in appendix.

BASIC PROGRAM COSTS AND INDIRECT COSTS ATTRIBUTION

B-1

POSTSECONDARY SCHOOL AGENCY

BASIC PROGRAM

1. Total Agency FTE Enrollment _____
2. Less: V/T FTE Enrollment (Σ item #5, V/T-2) _____
3. Basic Program FTE Enrollment (item #1 minus item #2) _____
4. Total FTE Teachers _____
5. Less: V/T FTE Teachers (Σ item #4, V/T-2) _____
6. Basic Program FTE Teachers (item #4 minus item #5) _____

ACCOUNT 1.000 INSTRUCTION

7. Total _____
8. Less: V/T (Σ item #15, V/T-5) _____
9. Total Basic (item #7 minus item #8) _____

10. Basic Program Cost/Student (item #9 ÷ item #3) _____
11. Indirect Student Base (item #32) _____
12. Indirect Teacher Base $\left(\frac{\text{item \#33 x item \#6}}{\text{item \#3}}\right)$ _____
13. Total Basic Cost/Student (Σ items #10, #11, and #12) _____

	ACCOUNT*	PURPOSE (less C/O)	COST ATTRIBUTION BASE STUDENT	TEACHER
14.	4.100	Libraries	$_____	$
15.	4.200	Museums and Galleries	_____	
16.	4.300	Audio/visual Services	_____	
17.	4.400	Computing Support	_____	
18.	4.500	Ancillary Support	_____	
19.	4.600	Academic Administration		_____
20.	4.700	Curriculum Development		_____
21.	4.800	Academic Personnel Development		_____
22.	5.000	Student Services	_____	
23.	6.000	Institutional Support		_____
24.	7.550	Auxiliary - Students	_____	
25.	7.560	Auxiliary - Athletics	_____	
26.	7.660	Auxiliary - Faculty/Staff		_____
		TOTALS	30. $_____	31. $_____

32. Attribution Per Student (item #30 ÷ item #1) $_____

33. Attribution per teacher (item #31 ÷ item #4) $_____

*See classification example in appendix.

The year-end financial statement of expenditures must be divided into accounts or functions by attribution base--a section for attribution by students and a section for attribution by teachers. These sections should be further classified as agency level and as program level ("basic" and vocational) if the agency data is so organized. However, the procedure that follows assumes that expenditure data for vocational instruction are not evident from the year-end financial report or supporting documents at the agency level. If the latter is the case, then the second classification is not necessary since agency data are to be classified as program-level.

Two examples of data classification are provided in the appendices: an example of a public school district data classification and an example of postsecondary (college level) data classification.

Detailed Instructions for Completing B-1
(Secondary School Agency)

Item Number	Item Name	Description*
01	FTE Enrollment	Enter the total full-time-equivalent enrollment in all programs of the agency (see Instructions for Completing B-1).
02	V/T FTE Enrollment	Enter the full-time-equivalent enrollment in all vocational programs; sum of item #01, V/T-2.
03	Basic Program Enrollment	Enter difference of item #01 and item #02.
04	FTE Teachers	Enter the total number of full-time-equivalent teachers in all programs of the agency.
05	V/T FTE Teachers	Enter the total number of full-time-equivalent teachers in all vocational programs; sum of item #05, V/T-2.
06	Basic Program FTE Teachers	Enter difference of item #04 and item #05.
07	Total Account 1000	Enter total expenditures reported in the Instruction account.

Item Number	Item Name	Description*
08	V/T Account 1000	Enter total expenditures determined for vocational programs; sum item #15, V/T-5.
09	Basic Account 1000	Enter difference of item #07 and item #08.
10	Basic Cost/ Student	Enter quotient of item #09 and item #03.
	COMPLETE ITEMS #14 THROUGH ITEM #33 BEFORE ITEMS #11 THROUGH #13	
11	Indirect Student Base/Student	Enter item #32.
12	Indirect Teacher Base/Student	Enter (item #33 times item #06) ÷ item #03.
13	Total Basic Program/Cost Student	Enter sum of items #10, #11, and #12.
14	Student Support Services	Attribute costs of student support to students.
15	Instructional Support Services	Attribute costs of instructional support to students.
16	General Administration	Attribute costs of general administration to teachers.
17	School Administration	Attribute costs of school administration to teachers.
18	Transportation	Enter total expenditures for transportation services.
19	V/T Transportation	Enter total expenditures for vocational program transportation, if known and included on V/T-4. Find difference of total expenditures for transportation and known expenditures for vocational transportation. Attribute difference to students.
20	Food Service	Enter agency expenditures for food service. Attribute to students.

Item Number	Item Name	Description*
21	Other 2500	Enter amount expended for business services (2500) less transportation and food services. Attribute to teachers.
22	Central Services	Attribute to teachers.
23	Other Regular	Attribute to teachers.
24-26	THESE EXPENDITURES ARE NOT TO BE ATTRIBUTED TO PROGRAMS	
27-29	SPACE PROVIDED FOR LOCAL ADAPTATION	
30	Total Student Attribution	Sum column - student attribution base.
31	Total Teacher Attribution	Sum column - teacher attribution base.
32	Attribution/ Student	Enter the quotient of item #30 and item #01.
33	Attribution/ Teacher	Enter the quotient of item #31 and item #04.

*Note: See definitions in appendix.

Detailed Instructions for Completing B-1 (Postsecondary School Agency)

Item Number	Item Number	Description*
1-13	SAME AS SECONDARY SCHOOL AGENCY	
14	Libraries	Enter amount expended for libraries; attribute to students.
15	Museums & Gallaries	Enter amounts expended for museums and gallaries; attribute to students.
16	A/V Services	Enter amounts expended for audio-visual services; attribute to students.
17	Computing Support	Enter amounts expended for computing support relative to instruction; attribute to students.
18	Ancillary Support	Enter amounts expended for ancillary services; attribute to students.
19	Academic Administration	Enter amounts expended for academic administration; attribute to teachers.
20	Curriculum Development	Enter amounts expended for curriculum development; attribute to teachers.
21	Academic Personnel Development	Enter amount expended for academic personnel development; attribute to teachers.
22	Student Services	Enter amount expended for student services; attribute to students.
23	Institutional Support	Enter amount expended for institutional support; attribute to teachers.
24	Auxiliary Students	Enter amount expended from agency funds for auxiliary student services; attribute to students.
25	Auxiliary Athletics	Enter amount expended from agency funds for athletics; attribute to students.
26	Auxiliary Faculty/Staff	Enter amount expended from agency funds for auxiliary services for faculty and staff; attribute to teachers.
27-29	SPACE PROVIDED FOR LOCAL ADAPTATION	
30-33	SAME AS SECONDARY SCHOOL AGENCY.	

*Note: See definitions in appendix.

V/T-1 VOCATIONAL-TECHNICAL COURSE DATA

Introduction

The general purpose of Form V/T-1 is to obtain a class record for each course. All or part of the necessary information may be generated from other information files maintained by the organization. For example, instructor number, name, load, etc., may be included in the personnel and/or other school (department) record(s). Also, the student data requested may be contained in the student enrollment files. With regard to the latter, only the sum of student hours is used for course cost accounting purposes. Other student requested data simply facilitate program analyses for local, state, and federal planning and reporting; not cost analysis.

The instructions that follow assume that no interface exists between other computer-based files for this purpose and that all information must, therefore, be supplied by the instructor and/or their supervisor. Additional space is provided in the input format to allow for expansion of this record to meet local needs (see keypunching instructions). For example, it may be desirable to identify cooperative education courses in this record.

Recommended Procedures

Step 1 - Each instructor will receive an adequate supply of V/T-1 forms and and an instruction manual. A form shall be completed for each class taught by each instructor.

Step 2 - At the beginning of each class, the instructor shall complete the top section* of the form and enter student data items 21-26, and 30. Additional students should be added to the report as they become members of the class.

*Note: As an alternative, the appropriate supervisor may complete data items 1-13$_{ff}$. prior to distribution of forms to instructors.

Step 3 - When a student terminates membership in a class prior to the end of the class term, the instructor should complete items 27-29 for that student at the time of termination.

Step 4 - At the end of the class term, or June 30, if course instruction extends beyond June 30, all data items shall be completed and audited for accuracy and legibility by the instructor.

Step 5 - The instructor shall forward all forms for each class to the director of vocational education or other appropriate supervisor. (It is recommended that the forms be in two or three part carbons so that a copy may be retained by the instructor and/or supervisor.)

Step 6 - The appropriate supervisor shall audit all forms for completeness and general accuracy (e.g., instructor load, term, course number, etc.).

V/T-1

VOCATIONAL - TECHNICAL COURSE DATA

1 DISTRICT	2 SCHOOL	3 INSTRUCTOR NUMBER	4 INSTRUCTOR NAME LAST	FIRST	INITIAL	5 COURSE TITLE	6 COURSE NUMBER	7 BUILDING NUMBER

8 SCH/WK	9 COURSE WEEKS	10 INSTRUCTOR LOAD	11 TERM	12 YEAR	13 PART	PROJECT	14-20

21 STUDENT NAME LAST	FIRST	INITIAL	22 SEX	23 RACE	24 AGE	25 GRADE	26 DISA/ HDCP	27 COMP	28 OCC/ PROG	29 STU HOURS	30 STUDENT ADDRESS STREET	CITY	ZIP

Instructions For Completing V/T-1

For situations where more than one instructor taught the class during the time period shown in item #9, the top portion of the form must be completed for each instructor. The purpose of this supplementary information is to properly determine the instructor contact hours when situations such as team teaching and/or instructor terminations occur during the instructional period.

Some data items may not be available to the instructor although the detailed instructions below assist in some areas. Those data items which are questionable should be verified with the appropriate vocational supervisor. For example, if the instructor is unsure about the O.E. course number or the instructor load allocated to this course, then the supervisor can be of assistance.

Detailed Instructions For Completing V/T-1

Item Number	Item Name	Description
01	District	Enter the assigned four-digit number for the school district/postsecondary institution.
02	School/ Department	Enter the assigned three-digit number for the school/department through which the class is being taught. The numbers must agree with state and local designators.
03	Instructor Number	Enter the instructor's employee number used by the state and local educational agency for payroll purposes. If social security number is used, include dashes (e.g., 000-00-0000).
04	Instructor Name	Enter the instructor's last name, first name, and middle initial. Designations such as Jr., III, etc., are to be entered following the last name. If the class is taught by more than one instructor, then see the above instructions.
05	Course Title	Enter the designated O.E. course title for this class.

Item Number	Item Name	Description
06	Course Number	Enter the designated O.E. eight-digit course number for this class beginning with the program area and annexing zeros where appropriate (e.g., 14.111000).
07	Building Number	Enter the three-digit building number assigned for the building in which this course is taught.
08	Student Contact Hours/ Week	Enter the two-digit number of scheduled student contact hours per week designated for this course. For class periods of 50 to 60 minutes use 1.0 hours; for 40 to 49 minutes use 0.75 hours; for 31 to 39 minutes use 0.67 hours; for 25 to 30 minutes use 0.50 hours; for 15 to 24 minutes use 0.33 hours. Add the number of class hours the course meets each day to obtain weekly total.
09	Course	Enter the scheduled number of weeks (two-digits) the course is in session. If the course extends beyond the fiscal year enter only the weeks included in the fiscal year in which the course began. If the course extends beyond the fiscal year in which it began, another course form will be completed for that portion of the course to be charged to the subsequent fiscal year.
10	Instructor	Enter the assigned annual duty load given the instructor for this course. The full-time equivalent annual load must be used to compute the duty load assigned for this course. Example 1: A full-time equivalent instructor teaches 5 hours per day for 180 days. This course meets 1.0 hours per day for 180 days. The instructor load for this course would be 0.20, $\left(\frac{1.0 \times 180}{5 \times 180} = 0.20\right)$. Example 2: A full-time equivalent instructor teaches 15 hours per week for the annual term of 36 weeks. This course meets 3 hours per week for 18 weeks. The instructor load for this course would be 0.10, $\left(\frac{3 \times 18}{15 \times 36} = 0.10\right)$. Example 3: A part-time teacher is assigned this course or a regular teacher is paid an overload supplement for this course. If it is the only assignment of the part-time teacher then the instructor load is that ratio of the amount paid for this course to the average salary of teachers in the instructional area $\left(\frac{\$1,000 \text{ paid for course}}{\$10,000 \text{ av. voc. teacher's salary}} = 0.10 \text{ load}\right)$,

Item Number	Item Name	Description
		or $\left(\frac{\$1,000 \text{ overload supplement}}{\$10,000 \text{ av. voc. teacher's salary}} = 0.10 \text{ load}\right)$.
11	Term	Enter the designated one-digit number for the school term assigned by the state or local educational agency (e.g., 1-first semester, 2-second semester, 3-summer session, etc., 9-special term).
12	Year	Enter the two-digit number of the fiscal year in which the course is being taught. If the course extends beyond the fiscal year in which it began, another course data form will be completed for that fiscal year.
13	Part/ Project	This item shall be completed when state vocational project funds are used for offering this class. Check with your supervisor if you are in doubt. Two six-digit fields have been established for this item, 6 digits for PART and 6 digits for PROJECT numbers.
14-20	- - - - - -	These items are open for adaptation based on local needs.
21	Student Name	The student names entered here should be the same as that reported in other vocational classes. The student name recorded on the official record of the school should be used. Assign "N" if no middle initial is given for a student. (It is suggested that the full last name, full first name and middle initial be used since double accounting occurs when both William and Bill are used in separate classes or when no middle initial is used.)
22	Sex	Enter the appropriate code representing the sex of the student, M for male or F for female.
23	Race	Enter the appropriate one-digit code representing the race/ethnic category to which the student appears to belong or identifies with. The categories are consistent with U.S.O.E. Handbook V (Revised) and do not necessarily represent scientific definitions of anthropological origins.

Code	Category
1:	American Indian or Alaskan Native
2:	Asian or Pacific Islander
3:	Black, non-Hispanic
4:	White, non-Hispanic
5:	Hispanic

Item Number	Item Name	Description
24	Age	Enter the age of the student.
25	Grade	Enter the appropriate two-digit grade or reporting level of the student (07 thru 16). In the case of an ungraded course offering, use code 98.
26	Disadvantaged/Handicapped	The two-digit code for disadvantaged/handicapped students shall be in accordance with the structure established for the state plan. Instructors should obtain category codes from their supervisor.
27	Completion	Enter the appropriate completion code to indicate the status of the student at the end of the course or at termination if prior to the scheduled end of the course. The instructor should obtain a list of codes consistent with the state's planned follow-up survey.
28	Occupational/ Program	Enter the four-digit occupational/program code contained in the Department of Labor Dictionary of Occupational Titles (e.g., 404.8).
29	Student Hours	Enter the total student membership hours, rounded to the nearest hour, for each student. Determine the membership hours by multiplying the number of student contact hours per day (week) times the number of days (weeks) the student was a member of the class. Example 1: If the number of student contact hours per week for this course (item #8) is 5.0 and the student is a member of the class for the full year, 36 weeks, then the number of student contact hours is determined: 5.0 x 36 = 180 contact hours. Example 2: If the number of student contact hours for this course (item #8) is 3.0 and the student is a member of the class for the full semester, 18 weeks, then the number of student contact hours is determined: 3.0 x 18 = 54 contact hours. Example 3: If a student in example #1 entered class 10 days after the class started, therefore being a member for only 34 weeks, then that member's contact hours would be: 5.0 x 34 = 170 contact hours.
30	Student Address	Enter the student's mailing address (street, city, and zip code).
XX		(56 spaces remain for additional state/local information.)

V/T-2 VOCATIONAL-TECHNICAL DIRECT COURSE COSTS

Introduction

The purpose of V/T-2 is to capture the known direct costs for each vocational course in each program area. Depending upon the existing accounting and data processing structure of the agency, several of the data elements required for this analysis may be input from the existing accounting system. For example, instructor salary may be input from the payroll distribution record. Also, items 1, 2, 3, 4, and 5 may be preprinted on the V/T-2 through a subroutine utilizing data generated by V/T-1. Since the assumption was made that the added-cost model should supplement, where possible, existing data processing routines and since student accounting records are more common than program/course accounting practices, the V/T-2 is designed to be independent. Therefore, the instructions that follow assume original data input.

Direct cost categories are those establish in U.S.O.E. Handbook II Revised. Local district and/or state accounting systems may be adapted for purposes of distributing expenditure objects, as may be postsecondary institutions accounting structures. All expenditure balances not known to be directly related to specific course offerings will be captured on V/T-4 and then prorated to courses on an FTE basis.

Recommended Procedures

Step 1 - The program area coordinator or other supervisor should prepare a V/T-2 for each program area. Enter the program area code and title (e.g., 01 Agriculture).

Step 2 - Identify from existing central administration records data items 1-5 or gain such information directly from the instructors or their immediate supervisor.

Step 3 - Identify from existing central administration records data items 6-11 or gain such information directly from the instructor or their immediate supervisor. See general instructions for preparing cost data.

VOCATIONAL-TECHNICAL DIRECT COURSE COSTS

PROGRAM AREA [12] _____

[1] COURSE NUMBER	[2] INSTR NUMBER	[3] INSTRUCTOR NAME LAST FI MI	[4] INSTR LOAD	[5] FTE STUDENTS	[6] SALARY	[7] BENEFITS	[8] PURCHASED SERVICES	[9] MATERIALS & SUPPLIES	[10] OTHER	[11] CAPITAL OUTLAY	[13] PART/ PROJECT	
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Instructions For Completing V/T-2

The amounts entered as expenditures by object for all courses, the other personnel program costs (V/T-3), and the unassigned program costs (V/T-4) sum to equal the total expenditures for vocational-technical education. It is important to associate as much of the direct course cost as possible to the appropriate instructional offering since prorating of the residual costs identified on V/T-4 tends to "average" costs; perhaps inappropriately. For example, welding rods often amount to a large expenditure and should be attributed directly to the course rather than averaged over all courses in the program area.

Detailed Instructions For Completing V/T-2

Item Number	Item Name	Description
01	Course Number	Enter the designated O.E. eight-digit course number for the class beginning with the program area and annexing zeros where appropriate (e.g., 04.011000).
02	Instructor Number	Enter the instructor's employee number used by the state and/or local educational agency for payroll purposes. If the social security number is used, include dashes (e.g., 000-00-0000).
03	Instructor Name	Enter the instructor's last name, first name, and middle initial. Designations such as Jr., III, etc., are to be entered following the last name. If the class is taught by more than one instructor, enter necessary data for each; see instructions for V/T-1.
04	Instructor Load	Enter the assigned annual duty load given the instructor for each course. The full-time equivalent annual load must be used to compute the duty load assigned. Example 1: A full-time equivalent instructor teaches 5 hours per day for 180 days. The course under consideration meets 1.0 hours per day for 180 days. the instructor load for that course would be determined as follows: $\left(\frac{1.0 \times 180}{5 \times 180} = 0.20\right)$.

Item Number	Item Name	Description
		Example 2: A full-time equivalent instructor teaches 15 hours per week for the annual term of 36 weeks. The course meets 3 hours per week for 18 weeks. The instructor load for that course would be determined as follows: $\left(\frac{3 \times 18}{15 \times 36} = 0.10\right)$.
		Example 3: A part-time teacher is assigned a course or a regular teacher is paid an overload supplement for the course. If it is the only assignment, use the ratio of the amount paid for the course being considered to the average salary of teachers in the instructional area $\left(\frac{\$1,000 \text{ paid for course}}{\$10,000 \text{ av. voc. teacher's salary}} = 0.10\right)$, or $\left(\frac{\$1,000 \text{ paid for overload supplement}}{\$10,000 \text{ av. voc. teacher's salary}} = 0.10\right)$.
05	FTE Students	Enter the full-time equivalent students enrolled in each course. If V/T-1 or similar student contact hours (SCH) data are available, then the FTE students for the course is determined by $\left(\frac{\text{Sum of SCH}}{900}\right)$. If an enrollment survey is made at a particular time during the course, then the FTE students is determined by: $\left(\frac{\text{Enrollment x hours/week x \# weeks}}{36 \text{ weeks}}\right)$; use the same computation if average daily membership (ADM) is computed instead of enrollment. If average daily attendance is used for pupil accounting, convert to ADM and use the above method to obtain FTE.
06	Salary	Enter the portion of the salary of the instructor associated with each course. For example, if the annual contract salary is $10,000 and the instructor load for the course is 0.20, then determine the amount as follows: (.20 x $10,000 = $2,000). Be sure that all of a part-time instructor's payment is included; or, the overload supplement of a regular teacher. It is recommended that full-time and part-time teachers be placed on separate forms and thereby facilitate the computations.
07	Benefits	Employee benefits for direct salaries are calculated based on either an average of benefits paid all agency personnel or through direct input. Method 1 $\left(\frac{\text{Total agency employee benefits}}{\text{Total agency salaries}}\right)$ X (instructor's salary). Where data exist, it is preferable to use the ratio

Item Number	Item Name	Description
		of total benefits paid for instructional personnel to total salaries paid for instructional personnel. Method 2 Multiply social security rate (state retirement rate) plus other standard rates (e.g., workman's compensation) times the portion of salary that applies and add dollar value of hospitalization insurance and other benefit costs.
08	Purchased Services	Enter the dollar value of purchased services associated with each course. The instructor is the best resource person for these data if the accounting system in use does not associate purchases with courses.
09	Materials and Supplies	Enter the dollar-value of materials and supplies associated with each course. The instructor is the best resource person for these data if the accounting system in use does not associate purchases with courses.
10	Other	Enter the dollar-value of other expenditures (e.g., dues and fees) associated with each course.
11	Capital Outlay	Enter the dollar-value of capital outlay items (replacement and/or new equipment) purchased during the current year that are associated with each course.
12	Program Area	Enter the program area code and title (e.g., 01 agriculture).
13	Part/ Project	Enter the PART and/or PROJECT numbers associated with each course that is supported by special state/ federal funds. Two six-digit fields have been established for this purpose.
XX		(54 spaces remain for additional state/local information.)

V/T-3 VOCATIONAL-TECHNICAL OTHER PERSONNEL PROGRAM COSTS

Introduction

The general purpose of Form V/T-3 is to assign costs of "other" personnel associated with particular program areas. For example, supervisors and clerical personnel associated with a particular program should have their salaries and benefits assigned to the respective program areas. Administrators and clerical personnel, and guidance personnel costs should be assigned to all programs. Provision is made to distribute these costs to three program areas if necessary.

Recommended Procedures

Step 1 - The Director of Vocational Education should be responsible for distribution of "other" personnel costs to the appropriate program areas.

VOCATIONAL-TECHNICAL OTHER PERSONNEL PROGRAM COSTS

1 EMPLOYEE NUMBER	2 EMPLOYEE NAME LAST	FIRST	MI	3 POSITION CODE	4 SALARY	5 BENEFITS	VOCATIONAL AREA NONTEACHING ASSIGNMENT 6 V/T AREA	7 %	8 AREA	9 %	10 AREA	11 %	

Detailed Instructions For Completing V/T-3

Item Number	Item Name	Description
01	Employee Number	Enter the employment number used by the state and/or local educational agency for payroll purposes. If the social security number is used, include dashes (e.g., 000-00-0000).
02	Employee Name	Enter the employee's last name, first name, and middle initial. Designations such as Jr., III, etc., are to be entered following the last name.
03	Position Code	Enter position code if included in the personnel record system of the agency..
04	Salary	Enter the annual salary of each employee.
05	Benefits	Employee benefits are calculated either on an average of benefits paid all agency personnel or through direct input. Method 1 $\left(\frac{\text{Total agency employee benefits}}{\text{Total agency salaries}}\right)$ X (employee's salary). Method 2 Multiply social security (state/local retirement) plus other standard rates (e.g., workman's compensation) times the employee's salary subject to those rates and add dollar values for hospitalization and other benefit costs.
06,08, 10	V/T Area	Enter the vocational areas to which costs are to be assigned (e.g., 04, 14).
07,09, 11	Percent	Enter the percent of costs to be assigned to each area.

Examples:

		Area	%	Area	%
#1	Director	99	100		
#2	Supervisor	16	50	17	50
#3	Coordinator (part-time)	09	50		

Item Number	Item Name	Description
		In example #1, the director's salary and benefits are to be prorated to all programs. In example #3, the coordinator's salary and benefits amount to only 50 percent assignment at the program level, the other 50 percent was perhaps distributed through courses taught by that individual.
XX		(18 spaces remain for state/local adaptation.)

V/T-4 VOCATIONAL-TECHNICAL UNASSIGNED PROGRAM COSTS

Introduction

The purpose of Form V/T-4 is to distribute, where possible, all remaining vocational education costs to programs. The designations of "Instructional" and "Administrative and Other Support" are made for purposes of proration. Unassigned instructional expenditures will be prorated to programs and then courses on an FTE student basis while Administrative and Other Support expenditures will be prorated to programs and then to courses on an FTE instructor basis. Those expenditures which cannot be identified with any program area should be classified as "unknown".

Recommended Procedures

Step 1 - Assign to program areas those expenditures which are known to be directly related to the program area but for which it is unknown which course(s) experienced the expenditure (or when it would be inappropriate to do so).

Step 2 - Assign "unknown" expenditures to all V/T programs (category 99).

Step 3 - Sum all assigned and unassigned program costs (V/T-2, V/T-3, and V/T-4). If the total vocational education expenditure is known, compare the sum with the known amount. Any residual should be assigned to all V/T programs (category 99).

VOCATIONAL-TECHNICAL UNASSIGNED PROGRAM COSTS

PROGRAM AREA	INSTRUCTIONAL			ADMINISTRATIVE & OTHER SUPPORT			7 CAPITAL OUTLAY	
	1 PURCHASED SERVICES	2 MATERIALS & SUPPLIES	3 Other & 99	4 PURCHASED SERVICES	5 MATERIALS & SUPPLIES	6 Other & 99		
01 Agriculture								
04 Distributive								
07 Health								
09 Home Economics								
14 Office Occupations								
16 Technical								
17 Trade and Industrial								
Totals								

Detailed Instructions For Completing V/T-4

Item Number	Item Name	Description
01	Purchased Services	Enter the dollar value of instructional related purchase services known to be associated with each program area. Enter the known balance, after distribution, as "99 All V/T Programs".
02	Materials and Supplies	Enter the dollar value of instructional related materials and supplies known to be associated with each program area. Enter the known balance, after distribution, as "99 All V/T Programs".
03	Other	Enter the dollar value of instructional related unclassified or other expenditures (e.g., dues and fees) known to be associated with each program area. Enter the known balance and distribution of "99 All V/T Programs" if instructional related.
04	Purchased Services	Enter the dollar value of administrative and other support purchased services known to be associated with each program area. Enter the known balance, after distribution, as "99 All V/T Programs".
05	Materials and Supplies	Enter the dollar value of administrative and other support materials and supplies known to be associated with each program area. Enter the known balance, after distribution, as "99 All V/T Programs".
06	Other	Enter the dollar value of administrative and other support "other" (e.g., dues and fees) expenditures known to be associated with each program area. Enter the known balance and distribution of "99 All V/T Programs" if administrative related.
07	Capital Outlay	Enter the dollar value of capital outlay items (equipment, etc.) purchased during the current year that are associated with each program area. Enter the known balance, after distribution, as "99 All V/T Programs".
08		(26 spaces remain for state/local adaptation.)

V/T-5 VOCATIONAL-TECHNICAL PROGRAM AREA COSTS

Summary Data Worksheet

Introduction

The major purposes of V/T-5 are two-fold, first to establish the total vocational program expenditures and thereby facilitate the determination of the "basic" program expenditures (B-1) and second, to establish the cost indicies for the seven program areas and for the total vocational program.

Completion of the lower half of V/T-5, Program Area Costs/Student, is contingent upon completion of the upper half of that form and the completion of form B-1. Also, form B-1 requires data from the upper half of V/T-5.

Recommended Procedures

Step 1 - Complete the upper half of V/T-5 utilizing data from V/T-2, V/T-3, and V/T-4.

Step 2 - Enter the sum of item #15, total costs, as item #8 on form B-1.

Step 3 - Complete the lower half of V/T-5.

VOCATIONAL-TECHNICAL PROGRAM AREA COSTS

V/T-5

SUMMARY DATA WORKSHEET

[1]PROGRAM AREA	DIRECT COSTS V/T-2					OTHER V/T-3		UNCLASSIFIED PROGRAM COSTS V/T-4							
								INSTRUCTIONAL			ADMINISTRATIVE/OTHER				
	2 SALARIES	3 BENEFITS	4 PURCHASED SERVICES	5 MATERIALS & SUPPLIES	6 OTHER	7 SALARIES	8 BENEFITS	9 PURCHASED SERVICES	10 MATERIALS & SUPPLIES	11 OTHER	12 PURCHASED SERVICES	13 MATERIALS & SUPPLIES	14 OTHER	15 TOTALS	[16]CAPITAL OUTLAY (V/T-4)
01 Agriculture															
04 Distributive															
07 Health															
09 Home Ec.															
14 Office Occup.															
16 Technical															
17 Trade & Ind.															
TOTALS															

PROGRAM AREA COSTS/STUDENT

SUMMARY DATA WORKSHEET

[20]PROGRAM AREA	[21]FTE TEACHERS (V/T-2)	[22]FTE STUDENTS (V/T-2)	[23]TOTAL DIRECT COSTS (item #15 above)	[24]TOTAL INDIRECT COSTS/STUDENT	[25]TOTAL INDIRECT COSTS/TEACHER	[26]TOTAL COSTS	27 COSTS/FTE	[28] COST INDEX	[29]CAPITAL COSTS PER STUDENT
01 Agriculture									
04 Distributive									
07 Health									
09 Home Ec.									
14 Office Occup.									
16 Technical									
17 Trade & Ind.									
TOTALS									

Detailed Instructions For Completing V/T-5

Item Number	Item Name	Description
01	Program Area	Names and codes of program areas.
02-14		These data elements are similarly named on forms V/T-2, V/T-3, and V/T-4. Transfer the values to the appropriate column.
15	Totals	Enter sums of items 02-14 for each program area. Sum all columns. Transfer audited sum of item #15 to item #8, form B-1.
16	Capital Outlay	Transfer values from item #7, V/T-4.
20	Program Area	Names and codes of program areas.
21	FTE Teachers	Enter sum of item #5, instructor load, form V/T-2.
22	FTE Students	Enter sum of item #6, V/T-2.
23	Total Direct Costs	Enter item #15, above, for each program area.
24	Total Indirect Costs/ Student	Enter the product of item #22 (V/T-5) and item #32 (B-1).
25	Total Indirect Costs/ Teacher	Enter the product of item #21 (V/T-5) and item #33 (B-1).
26	Total Costs	Enter sums of items #23, #24, and #25 for each program area. Sum columns #21-#26.
27	Costs/FTE	Enter the quotient of item #25 and item #22 for each program area. Also divide the sum of item #25 by the sum of item #22.

Item Number	Item Name	Description
28	Cost Index	Enter the quotient of item #27 (V/T-5) and item #13 (B-1) for each program area. In the totals space, enter the quotient of the amount in item #27 and item #10 (B-1).
29	Capital Costs/ Student	Enter the quotient of item #16 and item #22 for each program area. In the totals space, enter the quotient of the sum of item #16 and the sum of item #22.

COURSE COST ALGORITHM

The cost of any vocational course listed on V/T-2 may be determined by adding to those direct expenditures other expenditures for indirect costs--both vocational and agency-wide. The following algorithm expresses the procedure:

A. Sum for the target course items #6, 7, 8, 9, & 10 (V/T-2) _____

B. Sum the sums of items #4 & 5 (V/T-3) _____

C. Sum the sums of items #1, 2, & 3 (V/T-4) _____

D. Sum the sums of items #4, 5, & 6 (V/T-4) _____

E. Sum item #4 (V/T-2) _____

F. Sum item #5 (V/T-2) _____

G. Record item #32 (B-1) times students, target course _____

H. Record FTE students for target course (item #5, V/T-2) _____

I. Record Sum of Instructor Loads for target course (item #4, V/T-2) _____

J. Multiply item #33 (B-1) times instructor load for this course (item #4, V/T-2) _____

$$\text{Course Cost} = \frac{\text{direct}}{A} + \frac{\text{V/T-indirect}}{\left(I \times \frac{B+D}{E}\right) + \left(\frac{C}{F} \times H\right)} + \frac{\text{agency-indirect}}{G + J}$$

APPENDICES

SAMPLE DATA CLASSIFICATION
FOR
SCHOOL DISTRICT DATA

[Yearend Report]

Enrollment and Teacher Data

School/Program	Enrollment	FTE Teachers
Elementary	_____	_____
Middle	_____	_____
Secondary	_____	_____
Other Regular	_____	_____
Special Education/Handicapped	_____	_____
Adult/Continuing Education	_____	_____

Local definition of enrollment _____

Local definition of FTE Teacher _____

Expenditure Data (less capital outlay)

1000	INSTRUCTION				
	1100	REGULAR EDUCATION PROGRAMS			
		1110	ELEMENTARY SCHOOLS		
		1120	MIDDLE SCHOOLS		
		1130	SECONDARY SCHOOLS		
			1132 VOCATIONAL		
		1190	OTHER REGULAR		
	1200	SPECIAL EDUCATION/HANDICAPPED			
	1300	ADULT/CONTINUING EDUCATION			
2000	SUPPORT SERVICES				
	2100	PUPIL SUPPORT SERVICES			
	2200	INSTRUCTIONAL SUPPORT SERVICES			
	2300	GENERAL ADMINISTRATION			
	2400	SCHOOL ADMINISTRATION			
	2500	BUSINESS SERVICES			
		2550	TRANSPORTATION		
		2560	FOOD SERVICES		
	2600	CENTRAL SERVICES			
	2900	OTHER REGULAR			
3000	COMMUNITY SERVICES				
4000	NONPROGRAMMED CHARGES				
			TOTAL (less D/S & C/O)		
5000	DEBT SERVICES (Total)				

SAMPLE DATA CLASSIFICATION
FOR
POSTSECONDARY DATA

[Yearend Report]

Enrollment and Teacher Data

Division/Program	Credit Hours	Contact Hours	FTE Faculty
Graduate	_____	_____	_____
Undergraduate (Years 3 & 4)	_____	_____	_____
Undergraduate (Years 1 & 2)	_____	_____	_____
Occupational Program	_____	_____	_____
Adult/Continuing Education	_____	_____	_____
Other (Specify)	_____	_____	_____
TOTAL	_____	_____	_____

Expenditure Data (less capital outlay)

1.000	Instruction			
	1.100	General Academic Instruction	$_____	
	1.200	Occupational & Vocational Instruction	_____	
	1.300	Community Education	_____	
	1.400	Preparatory & Adult Basic Education	_____	$_____
2.000	Research			
	2.100	Institutes & Research Centers	$_____	
	2.200	Individual or Project Research	_____	_____
3.000	Public Service			
	3.100	Hospital Operation (noninstructional activities)	$_____	
	3.200	Community Services	_____	
	3.300	Cooperative Extension Services	_____	
	3.400	Radio & Television	_____	_____
4.000	Academic Support			
	4.100	Libraries	$_____	
	4.200	Museums & Galleries	_____	
	4.300	Audio/Visual Services	_____	
	4.400	Computing Support	_____	
	4.500	Ancillary Support	_____	
	4.600	Academic Administration	_____	
	4.700	Course & Curriculum Development	_____	
	4.800	Academic Personnel Development	_____	_____

5.000	Student Services			
	5.100	Student Services Administration	$_____	
	5.200	Social & Cultural Development	_____	
	5.300	Counseling & Career Guidance	_____	
	5.400	Financial Aid Administration	_____	
	5.500	Student Enterprises (see Auxiliary Enterprise 7.550)	_____	
	5.600	Collegiate Athletics (see Auxiliary Enterprise 7.560)	_____	
	5.700	Student Health Services	_____	
	5.800	Student Admission & Records	_____	$_____
6.000	Institutional Support			
	6.100	Executive Management	$_____	
	6.200	Fiscal Operations	_____	
	6.300	General Administrative Services	_____	
	6.400	Logistical Services	_____	
	6.500	Operation & Maintenance of Plant	_____	
	6.600	Faculty/Staff Services (see Auxiliary Enterprise 7.660)	_____	
	6.700	Community Relations	_____	_____
7.000	Auxiliary Enterprises			
	7.550	Auxiliary Enterprises -- Student	$_____*	
	7.560	Auxiliary Enterprises -- Collegiate Athletics	_____*	
	7.660	Auxiliary Enterprises -- Faculty/Staff	_____*	_____*
	*(Do not double-count with Student Services or Institutional Support.)			
8.000	Scholarships and Fellowships			
	8.100	Scholarships	$_____	
	8.200	Fellowships	_____	_____
9.000	Debt Service & Grant Matching (Mandatory Transfers)			
	9.100	Debt Service on Educational Plant	$_____	
	9.200	Debt Service on Auxiliary Enterprises	_____	
	9.300	Debt Service on Hospitals	_____	
	9.400	Loan Fund Matching Grants	_____	
	9.500	Other Mandatory Transfers	_____	_____
XXXXX	TOTAL EXPENDITURES (less capital outlay)			$_____
	Total Capital Outlay Expenditures			$_____

Definition Sources for the Added Cost of Vocational Education Model

I. Current Operating Expenditures Elements

A. Option "A"

1. Expenditures by function - Financial Accounting - Handbook II, Revised, pp. 24-27 (OE-73-11800)

B. Option "B"

1. Expenditures by function - Higher Education Finance Manual, pp. 41-46 (NCES-75-718)

C. Option "C"

1. Expenditures by objects - Financial Accounting - Handbook II, Revised, pp. 23-34 (OE-73-11800)

D. Option "D"

1. Expenditures by objects - Information Exchange Procedures -- Cost Study Procedures, pp. 91-93 (NCHEMS at WICHE, Boulder, CO.: 1975, Technical Report 65)

2. The recommended objects are:

a. Instruction and Research: Professional Personnel Compensation
b. Administrative and Support: Professional Personnel Compensation
c. Nonexempt Staff Compensation
d. Supplies and Services (including travel, communications, etc.)
e. Rental Expenditures - Buildings and Land Improvements
f. Rental Expenditures - Equipment
g. Capital Expenditures - Equipment
h. Capital Expenditures - Building and Land Improvements
i. Expenditures for Items Purchased for Resale

II. Student Enrollment and Teacher Assignment

A. Secondary Schools and Postsecondary Schools

1. Student/Pupil Accounting - Handbook V, Revised, (OE-75-315)

III. Course Definitions

A. Secondary Schools and Postsecondary Schools

1. Standard Terminology for Curriculum and Instruction in Local and State School Systems - Handbook VI, 1970 (OE-23052)

Pupil Accounting and Cost Accounting

Selected Definitions

The pupil accounting and cost accounting operational definitions that follow relate to data forms provided to determine added-costs of vocational education. The pupil accounting elements are designed to determine full-time-equivalent (FTE) membership for each vocational education course (V/T-2) and to report total enrollments of postsecondary institutions and school districts (B-1). Those data contribute to determining vocational course/program added-cost per FTE and provide a basis for prorating appropriate indirect charges. Other associated data elements necessary for those purposes include indentification of the term(s) each course operates so that course/program costs may be annualized and identification of vocational education teacher assignments for direct cost purposes and total staff assignments for indirect cost proration purposes. Administrative, supervisory and support staff assignments are also determined.

The cost accounting elements are designed to capture course costs of each vocational program. Expenditures are classified by function (B-1) for purposes of targeting dollars expended by general program categories and for other support services. The structure also allows for identifying those expenditure amounts not to be included in the computations of added-cost (e.g., capital outlay and debt service) and those general expenditures to be prorated to all programs. Course cost data elements (V/T-2, 3, and 4) are designed to capture expenditures directly associated with vocational education instructional activities.

The pupil accounting definitions are as follows:

Regular Academic Year

That school term which begins usually in the late summer or fall and ends in the spring. Excludes summer and extra terms.

Semester

A subdivision of the regular academic year approximately equal to 1/2 of the regular academic year. Usually 18 weeks in duration in secondary schools, 16 weeks in postsecondary.

Trimester

A subdivision of the calendar year approximately equal to 1/3 of the year. Usually about 15 weeks in duration. The fall and winter trimesters usually constitute the regular academic year.

Quarter

A subdivision of the calendar year approximately equal to 1/4 of the year. Usually about 10 to 12 weeks in duration. The fall, winter, and spring quarters usually constitute the regular academic year.

Quinmester

A subdivision of the calendar year approximately equal to 1/5 of the year. Usually about 9 weeks in duration. Beginning in the fall, the first 4 quinmesters usually constitute the regular academic year.

Other Terms

Any term which falls outside of the calendar of the regular academic year and/or which runs in addition to the regular term structure (mini-term, workshop, short course, etc.).

ADA

Average daily attendance - the aggregate attendance in a given course, program, or school during a given reporting period divided by the number of days school is in session during this period.

ADM

Average daily membership - the sum of the days enrollment (present and absent) of all students in a course, program, or school when school is in session during a given reporting period, divided by the number of days school is in session during this period.

FTE Student (secondary)

A combination of full-time or part-time enrollments in any one of the programs which is the equivalent of one full-time student based on a fraction of a full-time equivalent membership in each program equal to the number of net hours per week for which he is a member, divided by twenty-five.

FTE Students (postsecondary credit program)

The equivalent number of full-time students in a college at an established census date, determined by dividing the assumed normal individual student load of credit hours into the total student credit hours as of that date.

FTE Teacher

A combination of full-time or part-time teachers, whose total assigned instructional work load equals a normal daily, weekly, or credit-hour teacher work load, as locally defined.

The expenditures by function definitions are as follows:

OPTION A: Secondary Schools

1000 INSTRUCTION

Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerk, graders, teaching machines, etc.) which assist in the instructional process.

1100 Regular Programs

Instructional activities designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular Programs include Elementary; Middle/Junior High; and High School. High School is broken into two types of programs -- Preparatory, Postsecondary Education Program and Preparatory, Postsecondary Employment Program.

1110 Elementary Programs - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

1120 Middle/Junior High Programs - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. These are defined by applicable State laws and regulations.

1130 High School Programs - Learning experiences concerned with knowledge, skills, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and the various occupations and/or professions which normally may be achieved in the high school years.

1132 Preparatory, Postsecondary Employment Programs - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by those pupils desiring immediate postsecondary employment which normally may be achieved during the secondary school years.

1190 Other High School Programs - Any High School Program other than those above.

1200 Special Programs

Instructional activities designed primarily to deal with pupils having special needs. The Special Program Service Area includes Preprimary, Elementary, and Secondary services for the (1) Gifted and Talented; (2) Mentally Retarded; (3) Physically Handicapped; (4) Emotionally Disturbed; (5) Culturally Different; (6) Pupils with Learning Disabilities; and (7) Special Programs for other types of pupils.

1300 Adult/Continuing Education Programs

Learning experiences designed to develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciations for special interests; or to enrich the aesthetic qualities of life.

2000 SUPPORTING SERVICES

Supporting services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance Instruction and, to a lesser degree, Community Services. Supporting Services exist to sustain and enhance Instruction, rather than as entities within themselves.

2100 Support Services--Pupils

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

2200 Support Services--Instructional Staff

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

2300 Support Services--General Administration

Activities concerned with establishing and administering policy in connection with operating the LEA (Local Educational Agency).

2400 Support Services--School Administration

Activities concerned with overall administrative responsibility for a single school or a group of schools.

2500 Support Services--Business

Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal, acquisition of facilities, operation and maintenance, and internal services for operating all schools.

2550 Pupil Transportation Services - Activities concerned with the conveyance of pupils to and from school, as provided by State law. Included are trips between home and school and trips to school activities. (To separate trips for school activities, a cost per mile could be charged in memorandum accounting.)

2600 Support Services--Central

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

2900 Other Supporting Services

Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas or Areas of Responsibility.

3000 COMMUNITY SERVICES

Activities which are not directly related to the provision of education for pupils in a LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or some segment of the community.

4000 NONPROGRAMED CHARGES

Conduit-type (outgoing transfers) payments to other LEAs or administrative units in the State or in another State, and transfers from one fund to another fund in the LEA.

5000 DEBT SERVICES

The servicing of the debt of a LEA. Categories of debt services are listed under objects.

5132 Vocational Program Debt Services

The servicing of LEA debt directly related to vocational programs.

OPTION B: Colleges

1.000 INSTRUCTION - Expenditures for activities which are part of an institution's instructional program, both credit and noncredit, and dealing directly with the teaching of students or interaction between teacher(s) and students. Remedial and tutorial activities are included in this category. Departmental research and public service activities which are not separately budgeted are included in this category. Those expenditures for academic administration at the level where primary responsibilities are in administration (such as academic dean) are excluded from this category, but expenditures for the teaching department chairman level of administration of instructional programs are included.

1.100 General Academic Instruction - Expenditures for instructional activities occurring during the academic year defined by the institution and classified according to the academic course categories 0100 through 4900 of the Higher Education General Information System (HEGIS). Credit, noncredit, "open university," home study, and short courses falling within the HEGIS categories 0100 through 4900 are included.

1.200 Occupational and Vocational Instruction - Expenditures for instructional activities occurring during the academic year defined by the institution and classified according to either the HEGIS course categories 5000 through 5500 or the U.S.O.E. Handbook VI course classifications for occupational instruction. Credit, noncredit, "open university," home study, and short courses are included.

1.300 Community Education - Expenditures for activities, both credit and noncredit, which provide instruction to individuals or groups external to the institution, but a part of the community at large. Community instructional activities administered by an extension division or other institutional unit are included.

1.400 Preparatory and Adult Basic Education - Expenditures for instructional activities giving students the basic skills and knowledge needed for admission to the formal academic courses leading to a postsecondary degree or certificate. Included are those activities designed to enable the student to achieve completion of high school and activities deemed supplemental to academic degree or certificate programs; i.e., remedial, developmental, and/or special instrucational services. Only the regular academic staff activities performed as a part of the normal workload are included here.

1.900 Special Session Instruction - Expenditures for instructional activities occurring in a summer or interim session, or occurring in some period not included within the institution's regular term. A special session is a unique session, not just a regular academic term held during summer months. Only expenditures made solely as a result of conducting the special session are included. Expenditures for a special session which extends beyond a fiscal year end are included in the fiscal year where the major portion of the session occurs, provided that both the revenues and expenditures associated with the session are accounted for in the same year.

2.000 RESEARCH - Expenditures for activities intended expressly for the production of research results and either under contract with an external sponsoring agency, or sponsored by and budgeted via a separate unit of the institution. Both sponsored research and internally supported research programs are included, but

all sponsored programs are not included. Expenditures for sponsored programs, such as training grant programs, are excluded. Only expenditures for actual research programs are included.

2.100 Institutes and Research Centers - Expenditures for activities related directly to research and which are conducted by an established organizational unit created to manage research activities.

2.200 Individual or Project Research - Expenditures for research that is managed by a regular academic department. Research initiated as a result of contracts, grants, or through allocations of institutional resources separately budgeted for research are included.

3.000 PUBLIC SERVICE - Expenditures resulting from budgeted activities designed to provide services to the general community. The services are noninstructional (in the traditional sense), but are beneficial to identified external groups in the institution's community. Seminars, workshops, or similar projects organized to provide services to specific community sub-groups are included here.

3.100 Hospital Operation--Patient Services (noninstructional activities) - Expenditures incurred in the operation of a hospital (excluding depreciation). Patient related services including nursing and other professional activities; administrative, fiscal and general support activities; and physical plant operation and maintenance for hospitals are included. (Debt retirement, other financing expenses, and renewals and/or replacements are reported elsewhere.)

3.200 Community Services - Expenditures for activities (other than instruction) intended to provide general services to the external community. This includes those activities which make the unique capabilities and resources existing within the institution available to the external community. Conferences, workshops, seminars, institutes, advisory services, speakers bureaus, reference bureaus, professional consulting, and similar activities are included.

3.300 Cooperative Extension Services - Expenditures for noninstructional activities resulting from cooperative efforts between the institution and one or more other governmental agencies. The extension activities exhibit the common characteristic of having program planning and fiscal control vested equally in the institution and the other governmental unit(s). Agricultural extension, home economics extension, and urban extension are examples.

3.400 Radio and Television - Expenditures for public broadcasting activities which are distinct from instructional activities in related curricula.

4.000 ACADEMIC SUPPORT - Expenditures for activities providing supporting services to the three major programs of institutions of higher education; i.e., instruction, research, and public service. The services are an integral part of the operations of these major programs. They include activities relating to the retention, preservation, and display of records and materials as well as the providing of services that assist directly in the functioning of the three academic programs. The media and technology used in the three major programs, including computing support, and the supporting administrative operations within the academic units of the institution are included.

4.100 Libraries - Expenditures for activities that are related to management and servicing of any catalogued or classified published materials collection.

4.200 Museums and Galleries - Expenditures for activities that are related to the management and servicing of collections of historical materials, art objects, scientific displays, and artifacts (libraries excluded). The collection, preservation, and exhibition of these materials are included.

4.300 Audio/Visual Services - Expenditures for activities related directly to providing media services support for the three major programs: instruction, research, and public service. This includes providing audio and/or visual materials as well as related services.

4.400 Computing Support - Expenditures for activities providing electronic data processing or computer services support for the three major programs: instruction, research, and public service. (General administrative data processing is excluded. See: 6.300 Institutional Support.)

4.500 Ancillary Support - Expenditures for activities not appropriately classified within 4.100 through 4.400, but supporting in a related manner the three major programs. A college of education's demonstration school operation is an example. (Hospitals are excluded. See: 3.100.)

4.600 Academic Administration - Expenditures for administrative support activities involved in the direction and management of the three major programs: instruction, research, and public service. Expenditures for upper-level, non-teaching management personnel, such as academic deans, associate deans, assistant deans, etc., are included. Department chairman level management is excluded. (See: 1.000.)

4.700 Course and Curriculum Development - Expenditures for activities occurring as a result of separately budgeted functions designed to yield various future instructional offerings of the institution. Expenditures for activities intended for the improvement of current course content and/or presentation are included.

4.800 Academic Personnel Development - Expenditures for activities relating to the improvement of faculty competencies in each faculty member's specialized discipline. Expenditures intended for the improvement of any faculty members overall professional development are included.

5.000 STUDENT SERVICES - Expenditures for activities relating to student admissions, the functions of the registrar's office, and other services provided for the purposes of contributing to the students' intellectual, cultural, and social development. Include here those extracurricular activities designed to improve the emotional and physical well-being of students outside the formal instructional program environment.

5.100 Student Services Administration - Expenditures for activities associated with the management of student services programs at the level of vice-president, dean, associate dean, or similar position having primary responsibilities for extracurricular, noninstructional services for students.

5.200 Social and Cultural Development - Expenditures for activities related directly to programs providing for the social and cultural development of students (degree curriculum activities excluded). Cultural events, student newspapers, intramural athletics, student clubs and government organizations, and similar activities are included. Intercollegiate athletics are excluded (see: Auxiliary Enterprises 7.560).

5.300 Counseling and Career Guidance - Expenditures for activities related to personal and career-choice counseling. Counseling centers, testing and guidance, and placement offices are included in this category. Informal academic counseling, by teaching faculty and with regard to academic course choices, is specifically excluded.

5.400 Financial Aid Administration - Expenditures for activities directly related to the organization and management of student financial aid services. Actual aid, grants and fellowships, are not included here.

5.500 Student Enterprises - (See: Auxiliary Enterprises 7.550.)

5.600 Collegiate Athletics - (See: Auxiliary Enterprises 7.560.)

5.700 Student Health Services - Expenditures for those activities directly related to providing a clinic or similar health service center operated as a service to the students and not intended to be a self-supporting auxiliary enterprise.

5.800 Student Admissions and Records - Expenditures for activities of the student admissions and registrar's offices.

6.000 INSTITUTIONAL SUPPORT - Expenditures for activities occurring within organizational units established for the primary purpose of providing operational support for the daily functioning of an institution, physical plant operations excluded.

6.100 Executive Management - Expenditures for activities occurring at the central, executive-management level of an institution. Long-range planning for the entire institution, governing board activities, institution-wide goal-setting and programming, and legal services are examples.

6.200 Fiscal Operations - Expenditures for activities related to fiscal control and the institution's investment of surplus funds. The accounting, auditing, and funds disbursement functions are included here.

6.300 General Administrative Services - Expenditures for activities occurring in the central administrative support operations and similar related institution-wide operations. Administrative data processing, space management, and personnel operations are examples of activity sites belonging in this category.

6.400 Logistical Services - Expenditures for activities that provide for the procurement of services and the orderly movement of support materials. Purchasing, printing, security, transportation, and similar operations are included.

6.500 Operation and Maintenance of Plant - Expenditures of current operating expense funds for activities involved in the operation and maintenance of the physical plant and the net charge amounts allocated to auxiliary enterprises and hospitals. All operations established to provide maintenance and services related to campus grounds and facilities are included. Fire protection, property insurance, utilities and similar items are included. Plant fund expenditures are excluded.

6.600 Faculty/Staff Services - (See: Auxiliary Enterprises 7.660.)

6.700 Community Relations - Expenditures for activities that establish and maintain fund-raising, development functions, and relationships with alumni, other constituents, and the community in general.

7.000 AUXILIARY ENTERPRISES - Expenditures for activities occurring in entities existing for the purpose of providing services to faculty, staff, and students, on a charged fee basis. The fee charged must be directly related to the service received, but it may or may not equal the full cost of the service received. The general public may coincidentally be served by some of these enterprises, but the intent is for an essentially self-supporting enterprise managed for the benefit of institutional personnel: employees and students. Residence halls, campus stores, food services and athletic events are examples. All costs, except depreciation of capital outlay, are included if related to operating the auxiliary enterprise. Charges for operation and maintenance of facilities and for general institutional support are included on a proportionate share basis.

7.550 Auxiliary Enterprises--Student - Expenditures and charges for activities furnishing services primarily to students. Intercollegiate athletics are excluded, but student health services are included when operated as an auxiliary enterprise.

7.560 Intercollegiate Athletics - Expenditures for activities directly related to and supporting the intercollegiate athletic program in-so-much as it is operated as an auxiliary enterprise.

7.660 Auxiliary Enterprises--Faculty/Staff - Expenditures and charges for activities furnishing services primarily intended for faculty and/or staff. Activities such as faculty/staff parking, faculty housing, and a faculty club are included.

8.000 SCHOLARSHIPS AND FELLOWSHIPS - Disbursements issued as outright grants and stipends to students enrolled in formal course work of any kind. Student loans, workships, and faculty/staff tuition or fee waivers are not included in this category. Criteria for determining expenditures for this category are as follows: (a) the expenditure must be from the current funds groups, (b) the school must have fiscal control of the funds, (c) the student should not be required to either render a service as a condition for receiving the monies or repay the money at some future date as condition for receiving it, and (d) the school must have the right of selecting recipients.

Exclusions:
1. Loans to students (these are not expenditures).
2. College Work/Study (these are expenditures where the work occurred).
3. Trainee stipends awarded to individuals not enrolled in courses (these are expenses of the organizational unit where they perform service).

8.100 Scholarships - Grants, trainee stipends, tuition and fee waivers, and prizes to undergraduates enrolled in the school.

8.200 Fellowships - Grants and traineeships to graduate students enrolled in the school, but who are not required to perform a service in return.

9.000 DEBT SERVICE AND GRANT MATCHING - Transfers of current funds which are required to meet legal obligations established in binding agreements of the governing body of the institution.

9.100 Debt Service on Educational Plant - Mandatory debt-service expenditures for academic buildings: (a) amounts set aside for debt retirement and interest, (b) amounts set aside for renewals and replacements to the extent such is not financed from other sources.

9.200 Debt Service on Auxiliary Enterprise - Mandatory debt-service expenditures for auxiliary enterprises: [(a) and (b) as above in 9.100].

9.300 Debt Service on Hospitals - Mandatory debt-service expenditures for hospitals: [(a) and (b) as above in 9.100].

9.400 Loan Fund Matching Grants - Mandatory transfers to loan fund accounts as required to match grants from outside sources such as the federal government.

9.500 Other Mandatory Transfers - Mandatory transfers not included elsewhere.

INDEPENDENT OPERATIONS - Expenditures for operations that are not directly related to the primary missions of the institution; i.e., instruction, research, and public service (generally limited to expenditures for the operation of major federally funded research laboratories).

The objects of expenditure definitions are as follows:

OPTION C

100 SALARIES

Amounts paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the LEAs.

Base salary. Salaries attributed to permanent and temporary instructional personnel; including substitutes, during the scheduled school year.

Extended salary. Salary attributed to days of instruction beyond the scheduled school year, and supplements for vocational activities only.

Aggregate salary. An individual's total salary which includes base, extended and supplementary money.

200 EMPLOYEE BENEFITS

Amounts paid by the LEA in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) Group Health or Life Insurance, (b) Constributions to Employee Retirement, (c) Social Security, (d) Workmen's Compensation, and (e) payments made to personnel on sabbatical leave.

300 PURCHASED SERVICES

Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA, and other services which the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

330 TRANSPORTATION SERVICES

Expenditures for transporting students to and from school.

400 SUPPLIES AND MATERIALS

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Reference is made to Appexdix A for the criteria for distinguishing between a supply and an equipment item and for a detailed list of supply and equipment items.

500 CAPITAL OUTLAY

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

600 OTHER OBJECTS

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

The capital outlay definitions are as follows:

500 CAPITAL OUTLAY

An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

510 Land

Expenditures for the purchase of land.

520 Buildings

Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.

530 Improvements Other Than Buildings

Expenditures for the initial and additional improvements of sites and adjacent ways after acquisition by the LEA consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not part of building service systems; and demolition work. Special assessments against the LEA for capital improvements such as streets, curbs, and drains are also recorded here.

540 Equipment

Expenditures for the initial, additional, and replacement of items of equipment, such as furniture and machinery. These costs are capitalized only when the material unit meets ALL of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit (which is not true with supplies).
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

550 Vehicles

Expenditures for the purchase of conveyance to transport persons or objects.

560 Library Books

Expenditures for books which constitute the initial furnishing of a newly constructed library.

590 Other Capital Outlay

Expenditures for all other capital outlay not classified above.

610-640 Debt Service

Expenditures incurred for payment of interest and principal on all general obligation debt.

Other Selected Definitions

Direct Costs

Those elements of expenditure which can be easily, obviously, and conveniently identified with specific activities or programs.

Indirect Costs

Those elements of expenditure necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service.

Instructional Programs

The Instructional Programs dimension of the model identifies each vocational program according to the classification structure and definitions in Standard Terminology for Curriculum and Instruction in Local and State School Systems, Handbook VI. Additionally, the basic programs for the secondary school level and the postsecondary school level are defined.

One purpose of this dimension of the model is to establish the classification structure which will be used in identifying courses and other vocational education activities which are fundable through the federal Vocational Education Act (as amended). Another purpose is to classify by level the basic programs' courses. Finally, this program classification structure allows aggregation of the identified courses into program cost centers for analyses and comparisons.

The program element definitions are as follows:

Agricultural Education - includes various combinations of subject matter courses and learning experiences designed to prepare individuals for entry into and/or advancement in occupations directly related to agricultural production, agricultural supplies/services, agricultural mechanics, agricultural products (processing), ornamental horticulture, forestry, and agricultural (natural) resources. All courses and learning experiences must qualify by definition for classification in the USOE course code category 01.XX XX XX XX to 01.99 XX XX XX.

Distributive Education - includes various combinations of subject matter courses and learning experiences designed to prepare individuals for entry into and/or advancement in occupations directly related to the flow of goods and services, their control and their appropriate utilization, from the producers to the consumers or users. Learning experiences are provided in areas such as selling and the sales supporting functions: buying, transporting, storing, promoting, financing, marketing research, and management. Those courses and learning experiences in the field of marketing and distribution which qualify by definition for classification in the USOE course code category 04.XX XX XX XX are distributive education.

Health Occupations Education - includes various combinations of subject matter courses and learning experiences designed to prepare individuals for entry into and/or advancement in occupations which support and assist professional personnel qualified to provide diagnostic, therapeutic, preventive, restorative, and rehabilitative health services to patients. All courses and learning experiences must qualify by definition for classification in the USOE course code category 07.0X XX XX XX to 07.99 XX XX XX.

Home Economics Education - includes various combinations of subject matter courses and learning experiences designed to prepare individuals for either (a) rewarding personal, home and family living; or (b) entry into and/or advancement in occupations relating to the care and guidance of children; clothing management, production and services; foods preparation, management and service; and individual and institutional home furnishings, equipment, and supporting services. All courses and learning experiences must qualify by definition for classification in the USOE course code category 09.01 XX XX XX or 09.02 XX XX XX.

Office Occupations Education - includes various combinations of subject matter courses and learning experiences designed to prepare individuals for entry and/or advancement in occupations related to the facilitation function of office work in both public and private organizations. Emphasis is on the expediting role as the connecting link between the production and distribution activities of the organization. Learning experiences are provided in areas such as: the recording, storage, management and retrieval of data; supervision and coordination of office activities; external and internal communications; and the reporting of information. All courses and learning experiences must qualify by definition for classification in the USOE course code category 14.0X XX XX XX to 14.99 XX XX XX.

Technical Education - includes various combinations of subject matter courses and learning experiences designed to prepare individuals for entry into and/or advancement in occupations of a para-professional nature, at a level between the skilled craftsman and the professional scientist or engineer. Learning experiences are provided in both the underlying sciences and mathematics inherent in the specific technology, and the specialized methods, materials, processes and skills performed in the technology. All courses and learning experiences must qualify by definition for classification in the USOE course code category 16.0X XX XX XX.

Trade and Industrial Education - includes various combinations of subject matter courses and learning experiences designed to prepare individuals for entry into and/or advancement in semi-skilled or skilled occupations usually concerned with layout design, production, processing, assembling, testing, maintaining, servicing and/or repairing a product or commodity. All courses and learning experiences must qualify by definition for classification in the USOE course code category 17.XX XX XX XX.

Other Vocational Education - includes various combinations of learning experiences, subject matter courses and/or other student activities, designed to either prepare individuals for entry into specific vocational education programs or provide cocurricular club activities related to a vocational program and supporting the purposes of that vocational program. All courses and learning experiences qualifying for Prevocational or Pretechnical classification in accordance with the federal Vocational Education Act (as amended) and classified in U.S.O.E. Course Code category 10. XX XX XX XX are included. The cocurricular clubs directly associated with vocational programs, such as F.B.L.A. (U.S.O.E. code 20.01 11 00 00), F.H.A. (U.S.O.E. code 20.01 12 00 00), V.I.C.A. (U.S.O.E. code 20.01 33 00 00) or others are included.

Basic Program (Secondary School) - every course and activity in the secondary school instructional program, as locally defined, except specialized programs (such as vocational education, special education, and/or compensatory education) comprise the basic program. If the secondary school is not locally defined as a separate unit in fiscal accounting, the U.S.O.E. Handbook IV definition for secondary school, as follows, will be used: "A school comprising any span of grades beginning with the next grade following an elementary or middle school and ending with or below grade 12."

Basic Program (Postsecondary) - every course which is designed by the local institution to be used as transfer credit to a four year institution but excluding any credit course which is considered a part of the vocational technical program. (U.S.O.E. course numbers will be the basis for this determination.)

Suggested Data Processing Coding Structure

The following suggested data formats relate to the data instruments suggested in the User's Manual for determining the added costs of vocational education programs.

B-1 Basic Program Costs and Indirect Cost Attribution

CARD #	FIELD DESCRIPTION		CARD COLUMNS	FIELD LENGTH
B1	Agency Number		1-4	4
	Total Agency Enrollment		5-13	6.2
	Total FTE Teachers		14-21	5.2
	Total Instruction		22-30	9
	*Secondary	Postsecondary		
	Student Support	Libraries	31-38	8
	Instructional Support	Museums	39-46	8
	General Administration	A/V Services	47-54	8
	School Administration	Computing Support	55-62	8
	Transportation	Ancillary Support	63-70	8
	V/T Transportation	Academic Admin.	71-78	8
	Card Number		79-80	2
B2	Food Services	Curriculum Development	1-8	8
	Other 2500	Academic Pers. Develop.	9-16	8
	Central Services	Student Services	17-24	8
	Other Regular	Institutional Support	25-32	8
	Community Services	Aux. - Students	33-40	8
	Nonprogram	Aux. - Athletics	41-48	8
	Debt Services	Aux. - Faculty/Staff	49-56	8
	Open for Development		57-78	22
	Card Number		79-80	2

*Items #14-#26 differ between secondary and postsecondary agencies. However, their coding structure is the same since the summations are accomplished independently in the computational routines.

V/T-1 Vocational-Technical Course Data

CARD #	FIELD DESCRIPTION	CARD COLUMNS	FIELD LENGTH
1	Agency Number	1-4	4
	School	5-7	3
	Instructor Number	8-18	11
	Instructor Name	19-38	20
	Course Title	39-58	20
	Course Number	59-67	2.6
	Building Number	68-71	4
	Open for Development	72-79	8
	Card Number	80	1
2	Student Contact Hours/Week	1-2	2
	Course Term/Weeks	3-4	2
	Instructor Load	5-8	1.2
	School Term	9	1
	Year	10-11	2
	Part	12-17	6
	Project	18-23	6
	Open for Development	24-79	56
	Card Number	80	1
3	Student's Last Name	1-17	17
	First Name	18-30	13
	Middle Initial	31	1
	Sex	32	1
	Race	33	1
	Age	34-35	2
	Grade	36-37	2
	Disadvantage/Handicapped	38-39	2
	Compensatory	40	1
	Occupation/Program Code	41-45	3.1
	Student Contact Hours	46-49	4
	Address - Street	50-79	30
	Card Number	80	1
4	Address - City	1-17	17
	Address - Zip Code	18-22	5
	Open for Development	23-79	57
	Card Number	80	1

V/T-2 Vocational-Technical Direct Course Costs

CARD #	FIELD DESCRIPTION	CARD COLUMNS	FIELD LENGTH
5	O.E. Course Number	1-9	2.6
	Instructor Number	10-20	11
	Instructor Name (Last, FI, MI)	21-40	20
	Instructor Load	41-44	1.2
	FTE Students	45-51	3.3
	Instructor Salary	52-56	5
	Instructor Benefits	57-60	4
	Purchased Services	61-65	5
	Materials & Supplies	66-70	5
	Other	71-74	5
	Capital Outlay	75-79	5
	Card Number	80	1
6	Part	1-6	6
	Project	7-12	6
	Program Code	13-14	2
	Program Title	15-34	20
	Open for Development	35-79	45
	Card Number	80	1

V/T-3 Vocational-Technical Other Personnel Program Costs

CARD #	FIELD DESCRIPTION	CARD COLUMNS	FIELD LENGTH
7	Employee Number	1-11	11
	Employee Name (Last, First, MI)	12-31	20
	Position Code	32-36	5
	Employee Salary	37-41	5
	Employee Benefits	42-45	4
	First Proration - Area	46-47	2
	First Proration - Percent	48-50	3
	Second Proration - Area	51-52	2
	Second Proration - Percent	53-55	3
	Third Proration - Area	56-57	2
	Third Proration - Percent	58-60	3
	Open for State/Local Development	61-79	19
	Card Number	80	1

V/T-4 Vocational-Technical Unassigned Program Costs

CARD #	FIELD DESCRIPTION	COLUMNS	FIELD LENGTH
8	Program Area	1-2	2
	Instr. Purchased Services	3-9	7
	Instr. Materials & Supplies	10-16	7
	Instr. Other	17-23	7
	Admin. Purchased Services	24-30	7
	Admin. Materials & Supplies	31-37	7
	Admin. Other	38-44	7
	Capital Outlay	45-52	8
	Open for State/Local Development	53-79	27
	Card Number	80	1